

memorandum

date: AUG 15 1991

to: Director, Internal Revenue Service Center
Kansas City, MO
Attn: Entity Control

from: Technical Assistant
Employee Benefits and Exempt Organizations

subject: CC:EE:3 - TR-45-1087-91
Railroad Retirement Tax Act Status

Attached for your information and appropriate action is a copy of a letter from the Railroad Retirement Board concerning the status under the Railroad Retirement Act and the Railroad Unemployment Tax Act of:



We have reviewed the opinion of the Railroad Retirement Board and, based solely upon the information submitted, concur in the conclusion that [REDACTED] became an employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act effective [REDACTED], the date on which operations began and from which employees were first compensated. It should file a Form CT-1 for [REDACTED] and subsequent years and Forms 941-E should be filed for the appropriate periods.

(Signed) Ronald L. Moore

RONALD L. MOORE

Attachment:

Copy of letter from Railroad Retirement Board

cc: Mr. Gary Kuper
Internal Revenue Service
200 South Hanley
Clayton, MO 63105

008887

UNITED STATES OF AMERICA
RAILROAD RETIREMENT BOARD
844 RUSH STREET
CHICAGO, ILLINOIS 60611

BUREAU OF LAW

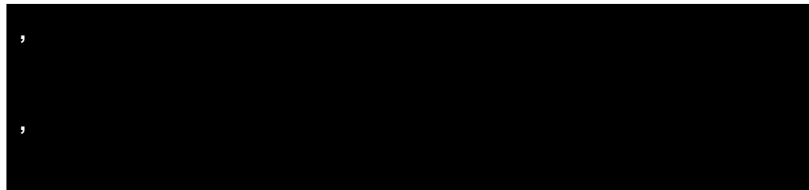
JUN 26 1991

Assistant Chief Counsel
(Employee Benefits and
Exempt Organizations)
Internal Revenue Service
1111 Constitution Avenue., N.W.
Washington, D.C. 20224

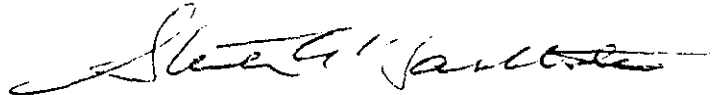
Attention: CC:IND:1:3

Dear Sir:

In accordance with the coordination procedure established between the Internal Revenue Service and this Board, I am enclosing for your information a copy of an opinion in which I have expressed my determination as to the status under the Railroad Retirement and Railroad Unemployment Insurance Acts of the following:



Sincerely yours,



Steven A. Bartholow
Deputy General Counsel

Enclosure

EMPLOYER STATUS DETERMINATION RATIONALE

operates on a total of miles of track with terminal points extending from to Louisiana. It interchanges with (). Employees were first compensated on , the date operations began.

Authority for the acquisition and operation of is set forth in ICC Finance Docket No. , decided .

Based on the above information, it is determined that became a rail carrier employer under the Railroad Retirement and Railroad Unemployment Insurance Acts effective , the date on which operations began and from which employees were first compensated.